

Message Text

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PAGE 01 MANILA 13048 310414Z
ACTION L-03

INFO OCT-01 EA-10 ISO-00 EB-08 OMB-01 TRSE-00 CIAE-00
INR-10 NSAE-00 SSO-00 INRE-00 /033 W
-----021299 310418Z /17
O 310403Z JUL 78
FM AMEMBASSY MANILA
TO SECSTATE WASHDC IMMEDIATE 9329

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E.O. 11652: N/A
TAGS: ETRN, RP
SUBJECT: TAXATION ON INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. WE HAVE CANVASSED UNITED STATES LINES, AMERICAN PRESIDENT LINES, STATES LINE AND SEA-LAND FOR FOLLOWING INFO. GOP DOES NOT TAX CONTAINERS OR VESSELS. AS MATTER OF FACT, CHASSIS CAN BE IMPORTED DUTY-FREE FOR TWO YEARS. CONTAINERS ARE SUBJECT TO IMPORT DUTY AFTER 90 DAYS (WHICH HAS BEEN INTERPRETED TO BEGIN ON DATE CONTAINER EMPTIED).

2. ACCORDING TO CALTEX, AND CONFIRMED BY ALL LINES EXCEPT APL, GOP DOES NOT TAX FUEL FOR INTERNATIONAL COMMERCE BY FOREIGN FLAG VESSELS ON THE BASIS OF RECIPROCITY. FOR EXAMPLE, PD 1359 OF APRIL 1, 1978 PROVIDES THAT "PETROLEUM PRODUCTS SOLD TO AN INTERNATIONAL CARRIER FOR ITS USE OR CONSUMPTION OUTSIDE OF THE PHILIPPINES SHALL NOT BE SUBJECT TO SPECIFIC TAX, PROVIDED, THAT THE COUNTRY OF SAID CARRIER EXEMPTS FROM TAX PETROLEUM PRODUCTS SOLD TO PHILIPPINE CARRIERS." SEE MANILA 07068 AND DS-4 OF MAY 10, 1978 TRANSMITTING TEXT TO EA/PHL AND EB/OA/AVP.

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3. IN VIEW OF SUCH PROVISIONS AS ABOVE AND DECREE POWER OF PRESIDENT, GOP CAN RETALIATE IF IT SHOULD CHOOSE TO DO SO. PRACTICALLY SPEAKING, HOWEVER, THERE IS ONLY A HANDFUL OF PHILIPPINE FLAG VESSELS CALLING AT U.S. PORTS AND THESE OPERATE AS GENERAL CARGO CARRIERS WITHOUT ANY CONTAINERS. MURPHY

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS, TAXES, CARGO SHIPS, CONTAINERS
Control Number: n/a
Copy: SINGLE
Draft Date: 31 jul 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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ISecure: 1
Legacy Key: link1978/newtext/t1978074/aaaaacvw.tel
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Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 845d3570-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
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